

State of California  
BOARD OF EQUALIZATION  
  
MOTOR VEHICLE FUEL TAX REGULATIONS

**Regulation 1124. RELIEF FROM LIABILITY.**

*Reference:* Section 7657.1, Revenue and Taxation Code.

A person may be relieved from the liability for the payment of the motor vehicle fuel tax and aircraft jet fuel tax, including any penalties and interest added to those taxes, when that liability resulted from the failure to make a timely return or a payment and such failure was found by the Board to be due to reasonable reliance on written advice given by the Board as described in California Code of Regulations, Title 18, Section 4902.

*History:* Adopted March 27, 2002, effective July 11, 2002.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite.

Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. Requirements for relief from liability can be found at the referenced cite.